Form **990**

Department of Treasury
Internal Revenue Serv.

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) charitable trust

Note: You may have to use a copy of this return to satisfy state reporting requirements.

OMB No.1545-0047

1991

This Form is Open to Public Inspection

A For the calendar year 1991, or fiscal year beginning 1-Jan ,1991, and ending 31-Dec ,19 92

Use IRS label. Otherwise, please print or type.	B Name of organization **Point Foundation** Number, street and room (or P.O. box no.) (see instruct S1.) 27 Gate Five Road City, town, or post office, state, and ZIP code Sausalito, California 94965	C **Employer identification number** **94-2147154** D **State registration number** 10497 E If application for exemption is pending check here > . . . . . ☐

F Check type-Exempt under section > [x] 501(c) (3)
OR > [ ] section 4947(a)(1) trust

G Accounting method [ ] Cash [x] Accrual [ ] Other (specify)>

H Is this a group return filed for affiliates? . . . . . No
If Yes, enter number of affiliates for this return is filed >>
Is this a separate return filed by a group affiliate? . . . . No

I If either answer in H is "Yes," enter four-digit group exemption number (GEN) >

J If address changed, check box > ☐

K Check > [ ] if your gross receipts are normally not more than $25,000. You need not file completed return with IRS; but you should file a return without financial data. Some states require a complete return.

Note: Form 990EZ may be used by organ. with gross receipts less than $100,000 & total assets less than $250,000 at end of year.

Section 501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Sch A (Form 990).

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	15,955		
	b	Indirect public support	1b			
	c	Government grants	1c			
	d	Total (add lines 1a through 1c) (attach schedule - see instructions)			1d	15,955
	2	Program service revenue (from Part VII, line 93)			2	687,655
	3	Membership dues and assessments (see instructions)			3	
	4	Interest on savings and temporary cash investments			4	6,091
	5	Dividends and interest from securities			5	
	6a	Gross rents	6a			
	b	Less: rental expenses	6b			
	c	Net rental income or (loss)			6c	0
	7	Other investment income (describe >			7	
	8a	Gross amount from sale of assets other than inventory	(A) Securities 8a	(B) Other 8a 150		
	b	Less: cost or other basis and sales expenses	8b	8b 0		
	c	Gain or (loss) (attach schedule)	8c 0	8c 150		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	150
	9	Special fundraising events and activities (attach schedule - see instructions):				
	a	Gross revenue (not including $ _____ of contributions report on line 1a)	9a			
	b	Less: direct expenses	9b			
	c	Net income			9c	0
	10a	Gross sales less returns and allowances	10a			
	b	Less: cost of goods sold	10b			
	c	Gross profit or (loss) (attach schedule)			10c	0
	11	Other revenue (from Part VII, line 103)			11	11,220
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	721,071
Expenses	13	Program services (from line 44, column (B)) (see instructions)			13	559,513
	14	Management and general (from line 44, column (C)) (see instructions)			14	194,654
	15	Fundraising (from line 44, column (D)) (see instructions)			15	0
	16	Payments to affiliates (attach schedule - see instructions)			16	
	17	Total expenses (add lines 16 and 44, column (A))			17	754,167
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	-33,096
	19	Net assets or fund balances at beginning of year (from line 74, column (A))			19	-347,366
	20	Other changes in net assets or fund balances (attach explanation)			20	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	-380,462

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (c)(4) organizations and 4947(a)(1) trusts but optional for others.

	Do not include amounts reported on lines 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
	22 Grants and allocations (attach schedule)	0			
	23 Specific assistance to individuals	0			
	24 Benefits paid to or for members	0			
	25 Compensation of officers, directors, etc.	35,000		35,000	
	26 Other salaries and wages	261,274	210,131	51,143	
	27 Pension plan contributions	0			
	28 Other employee benefits	6,599	4,680	1,919	
	29 Payroll taxes	27,948	19,822	8,126	
E	30 Professional fundraising fees	0			
x	31 Accounting fees	0			
p	32 Legal fees	266		266	
e	33 Supplies	140,749	134,138	6,611	
n	34 Telephone	6,937		6,937	
s	35 Postage and shipping	9,529		9,529	
e	36 Occupancy	44,913		44,913	
s	37 Equipment rental and maintenance	5,395		5,395	
	38 Printing and publications	0			
	39 Travel	0			
	40 Conferences, conventions, and meetings	0			
	41 Interest	1,488		1,488	
	42 Depreciation, depletion, etc.	9,046		9,046	
	43 Other expenses (itemized): a See Stmt #2	205,023	190,742	14,281	
	b	0			
	c	0			
	d	0			
	e	0			
	f	0			
	44 Total functional expenses (add lines 22-43) Organ doing B-D, carry total to lines 13-15.	754,167	559,513	194,654	0

Part III Statement of Program Service Accomplishments (See instructions.)

Describe what was achieved in carrying out your exempt purposes. Fully describe the services provided; the no. of persons benefited; or other relevant info for each program title. Section 501(c)(3) and (4) organizations and section 4947(a)(1) charitable trusts must also enter the amount of grants and allocations to others.

Expenses (optional for some organizations - see instructions)

a Publication of Whole Earth Review Magazine
Currently approximately 22,000 subscribers
See also Part VIII
(Grants and allocations $) 505,352

b Publication of educational books
See also Part VIII
(Grants and allocations $) 29,377

c Write weekly column for San Francisco Chronicle
See also Part VIII
(Grants and allocations $) 22,432

d Mailing list sales
See also Part VIII
(Grants and allocations $) 2,352

e Other program services (attach schedule) (Grants and allocations $)

f Total (add lines a through e) (should equal line 44, column (B)) 559,513

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.			(A) Beginning of year		(B) End of year
Assets					
45 Cash - noninterest-bearing			34,296	45	6,739
46 Savings and temporary cash investments			139,802	46	40,117
47a Accounts receivable	47a	62,459			
b Less: allowance for doubtful accounts	47b	9,000	53,459	47c	84,523
48a Pledges receivable	48a				
b Less: allowance for doubtful accounts	48b			48c	
49 Grants receivable				49	
50 Receivables due from officers, directors, trustees, and key employees (attach schedule)				50	
51a Other notes and loans receivable (attach schedule)	51a				
b Less: allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use			1,575	52	1,575
53 Prepaid expenses and deferred charges			0	53	
54 Investments - securities (attach schedule)				54	
55a Investments-land, buildings, and equipment: basis	55a	170,864			
b Less: accumulated depreciation (attach schedule)	55b	146,867	23,997	55c	17,923
56 Investments-other (attach schedule)			39,500	56	39,500
57 Land, buildings, and equipment: basis	57a				
Less: accumulated depreciation (attach schedule)	57b			57c	
58 Other assets (describe > Deposits)			125	58	1,308
59 Total assets (add lines 45 through 58)			292,754	59	191,685
Liabilities					
60 Accounts payable and accrued expenses			43,444	60	41,101
61 Grants payable				61	
62 Support and revenue designated for future periods (attach schedule)			581,275	62	524,974
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64 Mortgages and other notes payable (attach schedule)			0	64	
65 Other liabilities (describe > See Statement #3			15,401	65	6,073
66 Total liabilities (add lines 60 through 65)			640,120	66	572,148
Fund Balances or Net Worth					
Organizations that use fund accounting, check here > ☐ and complete lines 67 through 70 and lines 74 and 75.					
67a Current unrestricted fund				67a	
b Current restricted fund				67b	
68 Land, buildings and equipment fund				68	
69 Endowment fund				69	
70 Other funds (describe >)				70	
Organizations that do not use fund accounting, check here > ☐ and complete lines 71 through 75 (see instructions).					
71 Capital stock or trust principal				71	
72 Paid-in or capital surplus				72	
73 Retain earning or accumulated income			-347,366	73	-380,463
74 Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73: column (A) must equal line 19 and column (B) must equal line 21)			-347,366	74	-380,463
75 Total liabilities and fund balances/net assets (see instructions)			292,754	75	191,685

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure your return is complete and accurate and fully describes your organization's programs and accomplishments.

Part V List of Officers, Directors, and Trustees

(List each one even if not compensated. See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	C) Compen-sation (if not paid enter -0-)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
See Statement #4				

Part VI Other Information

			Yes or No
76	Did you engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.	76	No
77	Were any changes made to the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.	77	No
78a	Did your organization have unrelated business gross income of >=$1,000 during the year covered by this return?	78a	Yes
b	If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Inc. Tax Return, for this year?	78b	Yes
c	At any time during the year, did you own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.	78c	Yes
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.	79	No
80	Are you related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instruct.) If "Yes," enter the name of the organization > ..... and check whether it is [ ] exempt OR [ ] nonexempt.	80a	No
81a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 81a N/A		
b	Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?	81b	N/A
82a	Did you receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	No
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. See instructions for reporting in Part III 82b N/A		
83a	Did anyone request to see either your annual return or exemption application (or both)?	83a	Yes
b	If "Yes," did you comply as described in the instructions? (See General Instruction L.)	83b	Yes
84a	Did you solicit any contributions or gifts that were not tax deductible?	84a	No
b	If "Yes," did you include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)	84b	N/A
85a	Section 501(c)(5) or (6) organizations. - Did you spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).)	85a	No
b	If "Yes," enter the total amount spent for this purpose 85b N/A		
86	Section 501(c)(7) organizations. - Enter:		
a	Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities (See instructions.) 86b N/A		
c	Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (See instructions.)	86c	N/A
87	Section 501(c)(12) organizations. - Enter amount of:		
a	Gross income received from members or shareholders 87a N/A		
b	Gross income received from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
88	Public interest law firms. - Attach information described in the instructions.		
89	List the states with which a copy of this return is filed > California		
90	During this tax year did you maintain any part of your accounting/tax records on a computerized system?	90	Yes
91	The books are in care of >> Point Foundation Telephone no. >> (415)332-1716		
	Located at : 27 Gate Five Road, Sausalito, California Zip code >> 94965		
92	Section 4947(a)(1) trusts filing Form 990 in lieu of Form 1041, U.S. Fiduciary Income Tax Return. - check > [ ] and enter the amount of tax-exempt interest received or accrued during the tax year 92		

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by sect. 512, 513, or 514 (c) Exclusion code	Excluded by sect. 512, 513, or 514 (d) Amount	(e) Related/exempt function income
93 Program service revenue:					
(a) Whole Earth Review	7310	8,552			602,940
(b) Book production & sales					31,147
(c) Chronicle column					25,300
(d) Special events					
(e) Mailing list sales	9200	13,308			6,408
(f)					
(g) Fees from government agencies					
94 Membership dues and assessments					
95 Interest on saving and temporary cash investments			14	6,091	
96 Dividends and interest on securities					
97 Net rental income (loss) from real estate					
(a) debt-financed property					
(b) not debt-financed property					
98 Net rental income (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sale of assets other than inventory			18	150	
101 Net income from special fundraising events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a Royalties			15	9,938	
(b) Miscellaneous					1,282
(c) Donations					15,955
(d)					
(e)					
104 Subtotal (add col. (b), (d), and (e))		21,860		16,179	683,032
105 TOTAL (add line 104, columns (b), (d), and (e).)					>> 721,071

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. V	Explain below how each activity for which income is reported in column (e) of Part VII contributed importantly to the accomplishment of your exempt purposes (other than by providing funds for such purposes). (See instructions.)
	Point Foundation's educational purpose is served by publishing activities, newspaper column, mailing list sales, and educational projects. The publications (Whole Earth Review, Signal, Fringes, News That Stayed News, Whole Earth Catalog, Ecolog, and Helping Nature Heal) encourage independent learning. Books and products are reviewed which enable individuals to acquire new skills and knowledge.

Part IX Information Regarding Taxable Subsidiaries

(Complete this Part if you answered Yes to question 78c.)

Name, address, and employer ID no. of corporation or partnership	% of ownership interest	Nature of business activities	Total income	End-of-year assets
Whole Earth "Lectronic Link (The "WELL")	50%	Computerized Bulletin Board	1,033,795	297,600

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer — Date: 11/13/92 — Title: Executive Director

Paid Preparer's Use Only

Preparer's signature	Date	If self-employed < check here
Firm's name and address: Point Foundation, 27 Gate Five Road, Sausalito, California	ZIP code: 94965	

SCHEDULE A
(Form 990)
Department of theTreasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)

(Except Private Foundation), 501(e), 501(f), 501(k), or Sect 4947(a)(1)
Charitable Trust Supplementary Information
* Attach to Form 990 (or Form 990EZ).

OMB No. 1545-0047

1991

Name
Point Foundation

Employer identification number
94-2147154

Part I Compensation of 5 Highest Paid Employees Other Than Officers, Directors, and Trustees

(See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of employees paid > $30,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $30,000 . . . . . >				

Part II Compensation of the Five Highest Paid Persons for Professional Services

(See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of persons paid more than $30,000	(b) Type of service	(c) Compensation
NONE		
Total no. of others receiving over $30,000 for profess. services >		

Part III Statements About Activities

			Yes	No
1	During the year, have you attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		X
	If "Yes," enter tot. expenses paid or incurred in connection with the legislative activities. $			
	Organizations that made an election under sect. 501(h) by filing Form 5768 must complete Part VI-A. For other organ. checking "Yes," att. a statement giving a detailed description of the legislative activities AND either complete Part VI-B or attach a classified schedule of expenses paid or incurred.			
2	During the year, have you, either directly or indirectly, engaged in any of following acts with a trustee, director, principal officer, or creator of your organization, or any taxable organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	X	
e	Transfer of any part of your income or assets?	2e		X
	If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
3	Do you make grants for scholarships, fellowships, student loans, etc.?	3		X
4	Attach a statement explaining how you determine that individuals or organizations receive grants or loans from you in furtherance of your charitable programs qualify to receive payments.			

Part IV Reason for Non-Private Foundation Status (See instructions for definitions.)

The organization is not a private foundation because it is (please check only ONE applicable box):

5 [ ] A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 [ ] A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)

7 [ ] A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 [ ] A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 [ ] A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter name, city, and state of hospital >

10 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)

11a [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)

11b [ ] A community trust. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)

12 [ ] An organization that normally receives: (a) no more than 1/3 of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 1/3 of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions — subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)

13 [ ] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) boxes 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). See section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name of supported organizations	(b) Box no. from above

14 [ ] An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 10, 11, or 12 above.) Use cash method of accounting.

Calendar year (or fiscal year beginning in) >	(a) 1990	(b) 1989	(c) 1988	(d) 1987	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	88,244	60,178	32,487	35,649	216,558
16 Membership fees received	0	0	0	0	0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	886,627	527,851	848,024	644,577	2,907,079
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after 6/30/75	5,893	3,899	4,333	2,148	16,273
19 Net income from unrelated business activities not included in line 18	18,107	7,629	6,691	15,640	48,067
20 Tax revenues levied for your benefit and either paid to you or expended on your behalf	0		0	0	0
21 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	0	0	0	0	0
22 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets	6,045	30,357	1,748	11,225	49,375
23 Total of lines 15 through 22	1,004,916	629,914	893,283	709,239	3,237,352
24 Line 23 minus line 17	118,289	102,063	45,259	64,662	330,273
25 Enter 1% of line 23	10,049	6,299	8,933	7,092	

26 Organizations described in box 10 or 11:

a Enter 2% of amount in column (e), line 24 . . . 6,605

b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1987 through 1990 exceeded amount shown in line 26a. Enter sum of all excess amounts here . . . 0

(Continued on page 3)

Part IV Support Schedule (continued) (Complete only if you checked box 10, 11, or 12 on page 2.)

27 Organizations described in box 12, page 2: NOT APPLICABLE

a Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:
(1990) ..... (1989) ..... (1988) ..... (1987) .....

b Attach a list showing, for 1987 through 1990, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more during that year than the larger of: (1) the amount on line 25 for the year; or (2) $5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:
(1990) ..... (1989) ..... (1988) ..... (1987) .....

28 For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1987 through 1990, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15 above. (See instructions.)

Part V Private School Questionnaire (To be completed ONLY by schools that checked box 6 in Part IV) NOT APPLICABLE

		Yes	No
29 Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?	29		
30 Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31 Have you publicized your racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve?	31		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32 Do you maintain the following:			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by you or on your behalf to solicit contributions?	32d		
If you answered "No" to any of the above, please explain (If you need more space, attach a statement)			
33 Do you discriminate by race in any way with respect to:			
a Students' rights or privileges?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance? (See instructions.)	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?	33h		
If you answered "Yes" to any of the above, please explain (If you need more space attach a statement)			
34a Do you receive any financial aid or assistance from a governmental agency?	34a		
b Has your right to such aid ever been revoked or suspended?	34b		
If you answered "Yes" to either 34a or b, please explain using an attached separate statement.			
35 Do you certify that you have complied with applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50,1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (see instructions)

(To be completed ONLY by an eligible organization that filed Form 5768)

Check here >> a ☐ If the organization belongs to an affiliated group (see instructions).

Check here >> b ☐ If you checked 'a' and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenses NOT APPLICABLE		(a) Affiliated group totals	(b) Complete for ALL organ.
36 Total (grassroots) lobbying expenses to influence public opinion	36		
37 Total lobbying expenses to influence a legislative body	37		
38 Total lobbying expenses (add lines 36 and 37)	38	0	0
39 Other exempt purpose expenses (see Part VI instructions)	39		
40 Total exempt purpose expenses (add lines 38 and 39) (see instruct.)	40	0	0
41 Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table -			
If the amount on line 40 is - **The lobbying nontaxable amount is -**			
Not over $500,000 — 20% of the amount on line 40	41	0	0
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of excess over $500,000			
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of excess over $1,000,000			
Over $1,500,000 — $225,000 plus 5% of excess over $1,500,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42	0	0
(Complete lns 43 & 44. File Form 4720 if either ln 36 exceeds ln 42 or ln 38 exceeds ln 41.)			
43 Excess of line 36 over line 42	43	0	0
44 Excess of line 38 over line 41	44	0	0

4 - Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45-50 for details.)

	Lobbying Expenses During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) >	(a) 1991	(b) 1990	(c) 1989	(d) 1988	(e) Total
45 Lobbying nontaxable amount (see instructions)					0
46 Lobbying ceiling amount (150% of ln 45e)					0
47 Total lobbying expenses					0
48 Grassroots nontaxable amount (see instructions)					0
49 Grassroots ceiling amt (150% of ln 48e)					0
50 Grassroots lobbying expenses (see instructions)					0

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For optional reporting by organizations that did not complete Part VI-A.)

During the year, did you attempt to influence national, state or local legislation, incl. any attempt to influence public opinion on a legisl. matter or referendum, through use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (incl. compensation in expenses reported on lines c - h)			
c Media advertisement			
d Mailing to members, legislators, or the public			
e Publications or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legisl. body			
h Rallies, demonstr., seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenses (add lines c through h)			0

If "Yes," to any of the above, also attach a statement giving a detailed description of the activities.

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organ. directly or indirectly engage in any of the following with any other organ. described in section 501(c) of the Code (other than sect. 501(c)(3) organizations) or in sect. 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other Transactions:			
(i) Sales of assets to a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities or equipment	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists or other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule. The "Amount involved" column below should always indicate the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, the column should also indicate the value of the goods, other assets, or services received.

(a) Line no.	(b) Amt involved	(c) Name of noncharitable exempt organ.	(d) Descriptions of transfers, transactions & sharing arrangemts

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes: | No: X

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

mac IIci w/monitor

(+ CD rom = given by apple)

2 keyboards + 2 mouse

David's own @ mac SE/30

and printer

"Stylewriter II"

David + Cains

Visiting Editor's

mac SE

keyboard +

mouse

are David's ★

mac SE Keybd + mouse

C. Itoh Printer CI4000

Radius Big Monitor

mac Quadra 800 new 93

extended keybd new 93

MicroNet + APS tape drive

~~new 1993~~

Linnea + Lucci tape backup

Federal Depreciation 1991

Point Foundation **December 31, 1991** **ID# 94-2147154**

Statement 1

Property Description	Date Acq	Method	Life	Cost	Prior Deprec	Current Deprec	Accum Deprec
Camera Body	Apr-80	SL	10 Years	525	525	0	525
Camera Lens	Apr-80	SL	10 Years	515	515	0	515
Office Equipment	Nov-82	SL	5 Years	911	911	0	911
Typesetter	Dec-82	ACRS	5 Years	26,675	26675	0	26,675
Sold 1991	Dec-82	ACRS	5 Years	-26,675	-26675	0	-26,675
Cannon Copier	Jun-83	ACRS	5 Years	12,587	12587	0	12,587
Phone System	Jun-83	ACRS	5 Years	6,100	6100	0	6,100
Phone System	Jul-83	ACRS	5 Years	20,364	20364	0	20,364
Phone System	Aug-83	ACRS	5 Years	2,262	2262	0	2,262
Modem (3)	Sep-83	ACRS	5 Years	2,097	2097	0	2,097
Phone System	Oct-83	ACRS	5 Years	803	803	0	803
Phone System	Nov-83	ACRS	5 Years	1,381	1381	0	1,381
Lesson Security	Nov-83	ACRS	5 Years	1,595	1595	0	1,595
Lange Video Slide	Dec-83	ACRS	5 Years	2,612	2612	0	2,612
Okidata Printer	Dec-84	ACRS	5 Years	360	360	0	360
Okidata Printer	Jun-84	ACRS	5 Years	460	460	0	460
Compaq Plus	Jun-84	ACRS	5 Years	4,134	4134	0	4,134
Sold to Jeanne C, 1991	Jun-84	ACRS	5 Years	-4,134	-4134	0	-4,134
Compaq Plus (2)	Nov-84	ACRS	5 Years	8,056	8056	0	8,056
MacIntosh	Nov-85	ACRS	5 Years	2,985	2985	0	2,985
HP Thinkjet Printer (4)	Nov-85	ACRS	5 Years	1,259	1260	0	1,260
Disposed of 3, 1991	Nov-85	ACRS	5 Years	-945	-945	0	-945
Typesetter Terminal	May-86	ACRS	5 Years	4,599	4599	0	4,599
Typesetter	Dec-87	MACRS	7 Years	21,458	13918	2154	16,072
Mita Copier	Jan-88	MACRS	5 Years	3,222	2294	619	2,913
Mac II with Monitor	Feb-88	MACRS	5 Years	2,799	1994	538	2,532
Old Typesetter Addition	Feb-88	MACRS	5 Years	2,756	1957	524	2,481
Software-In-House Full	Feb-88	MACRS	3 Years	14,101	14101	0	14,101
Nine Track Tape Drive	Mar-88	MACRS	5 Years	3,194	2274	613	2,887
Memory Expansion Board	Mar-88	MACRS	5 Years	451	320	86	406
Mac-SE w/Hard Disk-2/NY	Mar-88	MACRS	5 Years	2,029	1445	390	1,835
Mac-SE w/Hard Disk-2/MZ	Mar-88	MACRS	5 Years	2,030	1445	389	1,834
CMS-Hard Disk	Mar-88	MACRS	5 Years	596	425	115	540
Priam Ext Disk AVA	Apr-88	MACRS	5 Years	2,130	1517	409	1,926
ELPK-Tek Power Suppply	Apr-88	MACRS	5 Years	539	383	103	486
C. Itoh Printer	May-88	MACRS	5 Years	1,704	1212	327	1,539
VCR	Nov-89	MACRS	5 Years	282	112	56	168
Laserwriter II	Feb-90	MACRS	5 Years	2,693	539	539	1,078
Donated Comps&Prntrs	'1990	MACRS	5 Years	10,600	2650	1590	4,240
Macsub hard disk	Jan-91	MACRS	5 Years	2,153	0	431	431
Macsub tape backup	Jan-91	MACRS	5 Years	817	0	163	163
Total				142,080	115,113	9,046	124,159

Point Foundation **December 31, 1991** **Identification # 94-2147154**

Statement 2: Statement of Other Expenses

Description	Total	Program Services	Management General	Fundraising
Outside Professional Services	30,906	30,906		
Writers/Contributors: WER	27,570	27,570		
Subscription Fulfillment	32,699	32,699		
Subscription Promotion	55,436	55,436		
Direct Distribution	8,710	8,710		
National Newstand Distribution	15,580	15,580		
Mailing List Fulfillment	2,352	2,352		
Book Fulfillment & Promotion	5,339	5,339		
Chronicle Column Contributors	3,635	3,635		
Writers/Contributers: Books	0			
Utilities	4,066		4,066	
Insurance	1,864		1,864	
Legal and Professional	0			
Taxes	2,350		2,350	
Bank Charges	3,303	3,026	277	
Meals & Entertainment	1,515		1,515	
Miscellaneous	9,698	5,489	4,209	
Total **To Part II, Line 43**	**205,023**	**190,742**	**14,281**	**0**

Point Foundation **December 31, 1991** **Identification # 94-2147154**

Statement 3: Balance Sheet Schedule

Investments - Other	
Zomeworks	30,000
The Well	9,500
	39,500
Support and Revenue for Future Periods	
Subscription Advances	524,974
Other Liabilities	
Contract Payable (capital lease)	6,073

Point Foundation **December 31, 1991** **Identification # 94-2147154**

Statement 4: Statment of Officers and Directors

Name and address	Title & Hr/Wk	Compensation	Employee Benefits	Expenses
Stewart Brand 27 Gate 5 Road Sausalito, CA	Director Part-time	None	None	None
Kelly Teevan 27 Gate 5 Road Sausalito, CA	Director Exec Dir Point Full-Time	$35,000 (As Exec of Point Foundation)	16 paid days	None
Doug Carlston 27 Gate 5 Road Sausalito, CA	Director Part-time	None	None	None
Huey Johnson 27 Gate 5 Road Sausalito, CA	Director Part-time Resigned Fall 1991	None	None	None
Robert Fuller 27 Gate 5 Road Sausalito, CA	Director Part-time	None	None	None
Christina Desser 27 Gate 5 Road Sausalito, CA	Director Part-time	None	None	None
Peggy Lauer 27 Gate 5 Road Sausalito, CA	Director Part-time	None	None	None

Form **2758**
(Rev. June 1991)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

► File a separate application for each return.

OMB No. 1545-0148
Expires: 10-31-92

Please type or print. File the **original and one copy** by the due date for filing your return. (See instructions on back.)

Name: POINT FOUNDATION

Number and street (or P.O. box no. if mail is not delivered to street address): 27 GATE FIVE ROAD

Apt. or suite no.:

City, town, or post office, state, and ZIP code (for foreign address, see instructions): SAUSALITO, CALIFORNIA 94965

Employer identification number: 94-2147154

Note: *Taxpayers who file a corporation income tax return, including Forms 990-C, 990-T, and 1120S, must use* ***Form 7004*** *to request an extension of time to file.*

Partnerships, REMICs, and trusts (except those that file Form 990-T) must use ***Form 8736*** *to request an extension of time to file.*

1 An extension of time until NOVEMBER 15, 1992 is requested in which to file (check only one):

☐ Form 706GS (D)	☐ Form 990-PF	☐ Form 1041-A	☐ Form 3520-A	☐ Form 8612
☐ Form 706GS (T)	☐ Form 990-T (401(a) or 408(a) trust)	☐ Form 1042	☐ Form 4720	☐ Form 8613
☒ Form 990 or 990EZ	☐ Form 990-T (trust other than above)	☐ Form 1042S	☐ Form 5227	☐ Form 8725
☐ Form 990-BL	☐ Form 1041 (estate) (see instructions)	☐ Form 1120-ND (4951 taxes)	☐ Form 6069	☐ Form 8804

If organization does not have an office or place of business in the United States, check this box . . . . . ► ☐

2a For calendar year 19 ____ , or other tax year beginning _____ and ending _____

b If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? ☐ Yes ☐ No

4 State in detail why you need the extension. NOT ALL INFORMATION IS AVAILABLE TO COMPLETE RETURN ACCURATELY BY MAY 15

5a If this form is for Form 706GS(D), 706GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, or 8804, enter the tentative tax, less any nonrefundable credits. (See instructions.) $ NONE

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit . . . . . $

c Balance due (subtract line 5b from line 5a). Include your payment with this form, or deposit with FTD Coupon if required. (See instructions.) . . . . . $ NONE

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ► Christine Goodson Date ► May 14, 1992

File original and one copy. IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by IRS

☐ We **HAVE** approved your application. (Please attach this form to your return.)

☐ We **HAVE NOT** approved your application. (Please attach this form to your return.) However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of your return, whichever is later. This 10-day grace period is considered a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

☐ We **HAVE NOT** approved your application. After considering your reasons stated above, we cannot grant your request for an extension of time to file. (We are not granting the 10-day grace period.)

☐ We cannot consider your application because it was filed after the due date of your return.

☐ Other _____

_____ Director

Date _____ By: _____

If the copy of this form is to be returned to an address other than that shown above, please enter the address where the copy should be sent.

Please Type or Print

Name

Number and street (or P.O. box no. if mail is not delivered to street address) — Apt. or suite no.

City, town, or post office, state, and ZIP code (for foreign address, see instructions)

Form **990-T** | **Exempt Organization Business Income Tax Return** | OMB No 1545-0687

Department of the Treasury
Internal Revenue Service

For calendar yr 1991 or other tax yr beginning ..... ,end. .....

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

1991

Please Print or Type	Name of organization **Point Foundation** Number, street, and room or suite no. (If a P.O box, see instructions.) 27 Gate Five Road City or town, state, and ZIP code Sausalito, California 94965	A **Employer identification no.** (Employee's trust, see instructions) **94-2147154** B Unrelated business activity codes (See instructions for Block B) 7389

C Check box if address changed . . . > [ ] D Exempt under section > [ ] 501 (c) (3) OR [ ] 408(e)

E Check type of organization . . . > [X] Corporation [ ] Trust [ ] Sec 401a trust [ ] Sec. 408a trust

F Group exemption number (see instructions for Block F) >

> If the unrelated trade or business gross income is $10,000 or less, complete only p. 1 and Part III on p. 2, and sign return.
> If unrelated trade/business gross income is over $10,000, complete all applicable parts of form (except lines 1 thru 4 on p. 1)

Taxable Income	1	Unrelated trade or business gross income (state sources > Mailing list & advertisi) unclassified.	1	21,860
	2	Deductions (including net operating loss) (see instructions)	2	17,732
	3	Unrelated business taxable income before Specific deduction (line 1 minus line 2)	3	4,128
	4	Specific deduction (see instructions)	4	1,000
	5	Unrelated business taxable income (line 3 minus line 4 or enter amount from line 33, page 2. If line 4 is greater than line 3, enter the smaller of -0- or line 3.)	5	3,128
Tax Computation		**Organizations Taxable as Corporations** (see instructions for tax computation)		
	6	Controlled group members (sections 1561 and 1563) - Check here: [ ] and:		
		a Enter your share of $50,000 and $25,000 taxable income bracket amounts (in that order): (i) [ ] (ii) [ ]		
		b Enter your share of the additional 5% tax (not to exceed $11,750) [ ]		
	7	Income tax on the amount on line 5	7	469
		Trusts Taxable at Trust Rates (see instructions for tax computation)		
	8	Income tax on the amount on line 5 from: [ ] Tax rate sched [ ] Sch D (F1041)	8	0
Tax and Payments		**All Organizations** (see instructions)		
	9a	Foreign tax credit (corporations attach Form 1118; trusts, Form 1116) 9a: 0		
	b	Other credits (see instructions) 9b:		
	c	General business credit - Check if from: [ ] Form 3800 [ ] Form (specify) > 9c: 0		
	d	Credit for prior year minimum tax (attach Form 8801 or 8827) 9d: 0		
	10	Total (add lines 9a through 9d)	10	0
	11	Line 7 or line 8 minus line 10	11	469
	12	Recapture taxes. Check if from: [ ] Form 4255 [ ] Form 8611	12	0
	13a	Alternative minimum tax ..... 0 b Environmental tax 0	13c	0
	14	Total tax (add lines 11, 12, and 13c)	14	469
	15	**Payments:** a 1990 overpayment credited to 1991 15a:		
	b	1991 estimated tax payments 15b: 500		
	c	Subtotal (add lines 15a and 15b) 15c: 500		
	d	Tax deposited with Form 7004 or Form 2758 15d: 0		
	e	Foreign organizations - Tax paid or withheld at source (see instructions) 15e:		
	f	Other credits and payments (see instructions) 15f: 0		
	16	Total credits and payments (add lines 15c through 15f)	16	500
	17	Penalty for underpayment of estimated tax. Check > [ ] if Form 2220 is attached	17	0
	18	**Tax due** -- If the total of lines 14 and 17 is larger than line 16, enter amount owed	18	0
	19	**Overpayment** - If line 16 is larger than the total of lines 14 and 17, enter amount overpaid	19	31
	20	Enter the amount of line 19 you want: Credit to '92 est. tax > **Refunded >**	20	31

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, to best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer or fiduciary	Date: 11/13/92	Title: Executive Director

Paid Preparer's Use Only	Preparer's Signature	Date	Check if self-employed > [ ]	Preparer's SSN
	Firm's name and address		E.I. No. >	
			ZIP code >	

Form 990-T (1991)

Part I Unrelated Trade or Business Income (See instructions on pages 6 through 9.)

1a	Gross receipts 21,860	b Less returns	c Balance >	1c	21,860
2	Cost of goods sold (Schedule A, line 7)			2	11,830
3	Gross profit (line 1c minus line 2)			3	10,030
4a	Capital gain net income (attach separate Schedule D) (see instructions			4a	0
b	Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)			4b	0
c	Capital loss deduction for trusts			4c	0
5	Income (loss) from partnerships (attach statement)			5	
6	Rent income (Schedule C)			6	0
7	Unrelated debt-financed income (Schedule E, line 2)			7	0
8	Investment income of a section 501(c)(7), (9), (17), or (20) organizatio			8	0
9	Interest, annuities, royalties, and rents from controlled organizations (			9	0
10	Exploited exempt activity income (Schedule H)			10	0
11	Advertising income (Schedule I, Part III-A)			11	0
12	Other income (see instructions for line 12 - attach schedule)			12	
13	TOTAL - Unrelated trade or business income (add lines 3 through 12)			13	10,030

Sales of Bookstore

Part II Deductions Not Taken Elsewhere

(See instructions on pages 9 through 11 for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule J)			14	1,061
15	Salaries and wages			15	1,551
16	Repairs (see instructions)			16	164
17	Bad debts (see instructions)			17	
18	Interest (attach schedule)			18	54
19	Taxes (see instructions)			19	315
20	Contributions (see instructions)			20	
21	Depreciation (attach Form 4562)	21	275		
22	Less depreciation claimed in Schedule A and elsewhere on return	22a		22b	275
23	Depletion			23	
24a	Contributions to deferred compensation plans (see instructions)			24a	
b	Employee benefit programs (see instructions)			24b	58
25	Other deductions (attach schedule)			25	2,424
26	TOTAL DEDUCTIONS (add lines 14 through 25)			26	5,902
27	Unrelated business taxable income before allowable advertising loss (subtract line 26 from line 13)			27	4,128
28	Advertising loss (Schedule I, Part III-B)			28	0
29	Unrelated business taxable income before net operating loss deduction (line 28 from line 27)			29	4,128
30	Net operating loss deduction (see instructions)			30	
31	Unrelated business taxable income before Specific deduction (subtract line 30 from line 29)			31	4,128
32	Specific deduction (see instructions for line 4, page 1)			32	1,000
33	Unrelated business taxable income (subtract line 32 from line 31. If line 32 is greater than line 31, enter the smaller of -0- or line 31.) Enter here and on page 1, line 5			33	3,128

Part III Statements Regarding Certain Activities and Other Information

(See instructions.)

		Yes	No
1	During the tax year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial accounts)? (See instructions for exceptions and filing requirements for Form TD F 90-22.1.) If "Yes," write the name of the foreign country here >		X
2	Was the organization the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the organization had any beneficial interest in it? If "Yes," the organization may have to file Forms 3520, 3520-A, or 926.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year >		

SCHEDULE A - COST OF GOODS SOLD (See instructions for line 2 on page 6.)

Method of inventory valuation (specify) >

1	Inventory at beginning of year	1	0	6	Inventory at end of year	6	0
2	Purchases	2	5,276	7	Cost of goods sold. Subtract line 6 from line 5. Enter here and on line 2, Part I.	7	11,830
3	Cost of labor	3	4,275				
4a	Additional section 263A costs (attach schedule)	4a		8	Do rules of sect. 263A (with respect to property produced/acquired for resale) apply to the organization?	Yes	No
b	Other costs (attach schedule)	4b	2,279				
5	TOTAL-Add lines 1 through 4b	5	11,830				

The books are in care of > Point Foundation, 27 Gate Five Road, Sausalito, CA 94965 Telephone number > (415)332-1716

SCHEDULE C - RENT INCOME FROM REAL PROPERTY & PERSONAL PROPERTY LEASED WITH REAL PROPERTY (see instructions for line 6 on page 7)

1. Description of property	2.Rent received or accrued	3. % of rent for personal prop
NOT APPLICABLE		

4. Complete for any item if the entry in col. 3 is more than 50%, or if the rent is based on profit or income		5. Complete for any item if the entry in column 3 is more than 10% but not more than 50%		
(a) Deductions directly connected	(b) Income includible (column 2 minus column 4(a))	(a) Gross inc. report (c2xc3)	(b) Deduction directly connected with personal property	(c) Income includible (col 5(a) minus col 5(b))
	0	0		0
	0	0		0
	0	0		0
	0	0		0
	0	0		0
Total (Add columns 4(b) and 5(c). Enter total here and on line 6, Part I, page 2)				0

SCHEDULE E - UNRELATED DEBT-FINANCED INCOME (see instructions for line 7 on page 7)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight-line depreciation	b) Other deductions
1			
NOT APPLICABLE			

4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Percentage which col. 4 is of col. 5	7. Gross inc. reportable (col 2 x col 6)	8. Allocable deductions (col 6 x total of col 3a & 3b)	9. Net income (loss) includible (col 7 minus col 8)
		0.00%	0	0	0
		0.00%	0	0	0
		0.00%	0	0	0
		0.00%	0	0	0
2 Total (enter here and on line 7, Part I, page 2)					0
3 Total dividends-received deductions included in column 8					

SCHEDULE F - INVESTMENT INCOME OF A SECTION 501(c)(7), (9), (17), OR (20) ORGANIZATION (see instructions for line 8 on page 8)

1. Description of income	2. Amount of income	3. Deductions directly connect	4. Net investment income (column 2 minus column 3)	5. Set-asides (attach schedule)	6. Bal. of investment income (col 4 - col 5)
			0		0
NOT APPLICABLE			0		0
			0		0
			0		0
Total (enter here and on line 8, Part I, page 2)					0

SCHEDULE G - INTEREST, ANNUITIES, ROYALTIES, AND RENTS FROM CONTROLLED ORGANIZATIONS (see instructions for line 9 on page 9)

1. Name and address of controlled organization(s)	2. Gross income from controlled organization(s)	3. Deduction of controlling organizations directly connected with col. 2 income	4. Exempt controlled organizations		
			(a) Unrelated business taxable income	b) Taxable income computed as though not exempt under sec. 501(a) or amount in col. (a) whichever is more	(c) % which col. a is of column b
					0.00%
NOT APPLICABLE					0.00%
					0.00%

5. Nonexempt controlled organizations			6. Gross inc. reportable (col 2 x 4c/5c)	7. Allowable deductions (col 3 x 4c/5c)	8. Net income includible (c 6 minus col 7)
(a) Excess taxable income	(b) Taxable income, or amount in col a, which is more	(c) % which A is of B			
		0.00%	0	0	0
		0.00%	0	0	0
		0.00%	0	0	0
Total (enter here and on line 9, page 2)					0

SCHEDULE H - EXPLOITED EXEMPT ACTIVITY INCOME, OTHER THAN ADVERTISING INCOME

(see instructions for line 10 on page 9)

1. Description of exploited activity	2. Gross unrelated bus. income from trade/business	3. Expenses directly connected w/ product. of unrelated bus inc	4. Net income from unrelated trade/business (col 2 - col 3)	5. Gross inc. from activity that is not unrelated bus. inc.	6. Expenses attributable to column 5	7. Excess exmpt expenses(col 6 minus col 5, but not > col 4)	8. Net income includible (col 4 - col 7)
			0			0	0
NOT APPLICABLE			0			0	0
			0			0	0
Total (enter here and on line 10, Part I, page 2)							0

SCHEDULE I - ADVERTISING INCOME AND ADVERTISING LOSS

(see instr. for line 11 on pg 9)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or loss (col 2 - col 3) If col2> col3, comp. 5,6 & 7. If col3 > col2, enter loss in P. III-B.	5. Circulation Income	6. Readership costs	7. If col 5 >= col 6, enter in PartIII-A col b the gain from col 4. If col. 6> col5 enter in Part III-A col.b the gain from gain from subtracting col. 6 plus col.3 from col.5 plus col. 2. For a loss, see instr. for line 11 item 2c.
NOT APPLICABLE						
Total	0	0	0	0	0	0

Part II Income From Periodicals Reported on a Separate Basis

			0			0
			0			0
			0			0
			0			0
			0			0
			0			0
			0			0
			0			0

Part III-A Advertising Income		**Part III-B Advertising Loss**	
a) Enter consolidated periodical or names of nonconsolidate periodic.	b)Enter tot amt from col 4/7, Prt I, & amts list in col 4/7, Prt II	a) Enter consolidated periodic./ names of nonconsolidate per.	b) Enter tot amount from col 4, Prt I, & amts list in col 4, Prt II
Enter total here and on line 11, Part I, page 2	0	**Enter total here and on line 28, Part II, page 2**	0

SCHEDULE J - COMPENSATION OF OFFICERS, DIRECTORS, & TRUSTEES

1. Name	2. Title	3. % of time devot. to bus.	4. Compensation attributable to unrelated business
Stewart Brand	Director	Part-time	0
Kelly Teevan	Director & Exec Director of Point Foundation	Full-time	1,061
Doug Carlston	Director	Part-time	0
Robert Fuller	Director	Part-time	0
Christina Desser	Director	Part-time	0
Peggy Lauer	Director	Part-time	0
Total (enter here and on line 14, Part II, page 2)			1,061

Form **7004**
(Rev. October 1991)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Corporation Income Tax Return

OMB No. 1545-0233
Expires 10-31-94

Name of corporation: POINT FOUNDATION

Employer identification number: 94-2147154

Number, street, and room or suite no. (if a P.O. box, see instructions.): 27 GATE FIVE ROAD

City or town, state, and ZIP code: SAUSALITO, CALIFORNIA 94965

Check type of return to be filed:

☐ Form 1120	☐ Form 1120F	☐ Form 1120L	☐ Form 1120-POL	☐ Form 1120S
☐ Form 1120-A	☐ Form 1120-FSC	☐ Form 1120-ND	☐ Form 1120-REIT	☐ Form 990-C
☐ Form 1120-DF	☐ Form 1120-H	☐ Form 1120-PC	☐ Form 1120-RIC	☒ Form 990-T

Form 1120F filers: Check here if you do not have an office or place of business in the United States . . . . . ▶ ☐

1a I request an automatic 6-month extension of time until NOVEMBER 15, 19 92, to file the income tax return of the corporation named above for ▶ ☒ calendar year 19 91 or ▶ ☐ tax year beginning ....., 19 ....., and ending ....., 19 ..... .

b If this tax year is for less than 12 months, check reason:
☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

2 If this application also covers subsidiaries to be included in a consolidated return, complete the following:

Name and address of each member of the affiliated group	Employer identification number	Tax period

3	Tentative tax (see instructions)		**3**	500
4	**Credits:**			
a	Overpayment credited from prior year	**4a**		
b	Estimated tax payments for the tax year	**4b**		
c	Less refund for the tax year applied for on Form 4466	**4c** ( )	Bal ▶ **4d**	
e	Credit from regulated investment companies		**4e**	
f	Credit for Federal tax on fuels		**4f**	
5	Total. Add lines 4d through 4f		**5**	0
6	**Balance due.** Subtract line 5 from line 3. **Deposit this amount with a Federal Tax Deposit (FTD) Coupon** (see instructions)		**6**	500

Signature.—Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this application, and to the best of my knowledge and belief, the statements made are true, correct, and complete.

Christine Goodson — (Signature of officer or agent)
Accounting Manager — (Title)
5/14/92 — (Date)

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13804A Form **7004** (Rev. 10-91)

YEAR **1991**

California Exempt Organization Business Income Tax Return

FORM **109**

For taxable or income year beginning MONTH JANUARY | DAY 1 | YEAR 1991, and ending MONTH DECEMBER | DAY 31 | YEAR 1991

Attach Preaddressed Label

Check here if claiming any enterprise zone or program area tax benefits. ● ☐

California corporation or organization number: D-0546604

Federal employer identification number: 94-2147154

Name and address of the trustee:

Corporation name: POINT FOUNDATION

Nature of trade or business: ADVERTISING & MAILING LIST SALES

Address: 27 GATE FIVE ROAD

Social security or federal employer identification number:

City: SAUSALITO, State: CALIFORNIA, ZIP code: 94965

Form number of federal form filed: 990 T

If the unrelated trade or business gross income is $10,000 or less, complete only Side 1, state sources on line 1 or line 8, include deductions, and sign the return. Complete all applicable parts of the form if unrelated trade or business gross income is over $10,000.

Organizations Taxable as Corporations

Attach Remittance Here

1	Unrelated business taxable income (Side 2, Part II, line 30)	1	3049
2	Multiply line 1 by average apportionment percentage _____ % (Schedule K, line 5) ●	2	
3	Disaster loss carryover deduction (from form FTB 3805Q) ●	3	
4	Net unrelated business taxable income. Subtract line 3 from the lesser of line 1 or line 2 ●	4	3049
5	Tax. Multiply line 4 by 9.3% (see General Instruction J)	5	284
6	Tax credits (Schedule B, line 8; or Schedule P (100)) (see instructions) ●	6	
7	Balance. Subtract line 6 from line 5. If line 6 is greater than line 5, enter zero	7	284

Organizations Taxable as Trusts

Tax Computation

8	Unrelated business taxable income (Side 2, Part II, line 30) ●	8	
9	Disaster loss carryover deduction (from form FTB 3805V) ●	9	
10	Net unrelated business taxable income. Subtract line 9 from line 8 ●	10	
11	Tax on amount on line 10 (see General Instruction J)	11	
12	Tax credits (Schedule B, line 8, or Schedule P (541)) (see instructions) ●	12	
13	Balance. Subtract line 12 from line 11. If line 12 is greater than line 11, enter zero	13	284

Total Tax

14	Tax from line 7 or line 13 ■	14	
15	Alternative minimum tax (see General Instruction O) ■	15	
16	Total tax. Add line 14 and line 15 ■	16	

Payments

17	Overpayment(s) from a prior year allowed as a credit	17	
18	1991 estimated tax payments	18	
19	Amount paid with application for extension of time to file return	19	300
20	Total payments and credits. Add lines 17 through 19	20	

Tax Due or Overpayment

21	**Tax due.** Subtract line 20 from line 16. Pay entire amount with return (see instructions) ■	21	
22	**Overpayment.** Subtract line 16 from line 20 (see instructions) ■	22	16
23	Enter amount of line 22 to be applied to 1992 estimated tax ■	23	16
24	Enter amount of line 22 to be refunded. Subtract line 23 from line 22 ■	24	
25	Penalties and interest. See General Instruction L	25	
	☐ Check box if estimate penalty was computed using Exception C or D and attach form FTB 5806.		
26	**Total amount due.** Add line 21 and line 25. Pay amount with return	26	

Person to contact for additional information: CHRISTINE M. GOODSON, ACCTNG MNGR

Telephone number: (415) 332-1716

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Title: exec. Director | Date: 11/13/92 | Telephone: (415) 332-1716

Paid Preparer's Use Only

Preparer's signature ▶ | Date | Check if self-employed ☐ | Preparer's social security no.

Firm's name (or yours, if self-employed) and address ▶ | FEIN | Telephone ( )

POINT FOUNDATION 94-2147154 DECEMBER 31, 1991

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

1	a Gross receipts or gross sales _____ b Less returns and allowances _____ Balance ▶	1c	21860
2	Cost of goods sold and/or operations (Schedule A, line 7)	2	11830
3	Gross profit. Subtract line 2 from line 1c	3	
4	a Capital gain net income (see Specific Line Instructions) – Trusts attach Schedule D (541)	4a	
	b Net gain (loss) from Part II, federal Form 4797 (attached) – Trusts attach Schedule D-1	4b	
	c Capital loss deduction for trusts	4c	
5	Income (or loss) from partnerships (attach Schedule K-1 (565) or similar schedule)	5	
6	Rent income (Schedule C)	6	
7	Unrelated debt-financed income (Schedule D)	7	
8	Investment income of an R&TC Section 23701g, 23701i, 23701n or 23701q organization (Schedule E)	8	
9	Annuities, interest, rents and royalties from controlled organizations (Schedule F)	9	
10	Exploited exempt activity income (Schedule G)	10	
11	Advertising income (Schedule H, Part III, Column A)	11	
12	Other income (attach schedule)	12	
13	Total unrelated trade or business income. Add lines 3 through 12	13	10030

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors and trustees (Schedule I)			14	1061
15	Salaries and wages			15	1551
16	Repairs			16	164
17	Bad debts			17	
18	Interest (attach schedule)			18	54
19	Taxes (attach schedule)			19	315
20	Contributions (see Specific Line Instructions and attach schedule)			20	
21	a Depreciation (Corporations and Associations — Schedule J) (Trusts — form FTB 3885F)	21a			
	b Less: depreciation claimed on Schedule A	21b		21	354
22	Depletion (attach schedule)			22	
23	a Contributions to deferred compensation plans			23a	
	b Employee benefit programs (see Specific Line Instructions)			23b	58
24	Other deductions (attach schedule)			24	2424
25	Total deductions. Add lines 14 through 24			25	5981
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13			26	4049
27	Excess advertising costs (Schedule H, Part III, Column B)			27	0
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26			28	4049
29	Specific deduction (see Specific Line Instructions)			29	1000
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 29 is greater than line 28, enter the lesser of line 28 or zero. **Caution:** No deduction will be allowed for expenses incurred at or payments made to a club which restricts membership or the use of its services or facilities on the basis of age, sex, race, religion, color, ancestry or national origin.			30	3049

Schedule A Cost of Goods Sold and/or Operations Method of Inventory Valuation (specify) _____

1	Inventory at beginning of year	1	0
2	Purchases	2	5276
3	Cost of labor	3	4275
4	a Additional IRC Section 263A costs (attach schedule)	4a	
	b Other costs (attach schedule)	4b	2279
5	Total. Add lines 1 through 4b	5	11830
6	Inventory at end of year	6	0
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Part I, line 2	7	11830

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☐ No

Schedule B Tax Credits Do not complete if you must file Schedule P (100 or 541).

1	Jobs credit (form FTB 3524)	1		
2	Energy conservation credit carryover (form FTB 3514)	2		
3	Research credit (form FTB 3523)	3		
4	Orphan drug credit (form FTB 3528)	4		
5	Commercial solar energy and solar energy credit carryovers (form FTB 3805L)	5		
6	Low-income housing credit (form FTB 3521 and form FTB 3521A)	6		
7	Other credits (specify) _____	7		
8	Total. Add lines 1 through 7. Enter here and on Side 1, line 6, for corporations, or line 12 for trusts			8

POINT FOUNDATION 94-2147154 DECEMBER 31, 1991

Schedule C **Rent Income from Real Property and Personal Property Leased with Real Property**

Note: For rental income from debt-financed property, use Schedule D. R&TC Section 23701g and Section 23701i organizations — see instructions for exceptions.

1 Description of property	2 Rent received or accrued	3 Percentage of rent attributable to personal property
		%
NOT APPLICABLE		%
		%

4 Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income		5 Complete if any item in column 3 is more than 10% but not more than 50%		
(a) Deductions directly connected (attach schedule)	(b) Income includible (column 2 less column 4(a))	(a) Gross income reportable (column 2 × column 3)	(b) Deductions directly connected with personal property (attach schedule)	(c) Net income includible (column 5(a) less column 5(b))

Add columns 4(b) and 5(c). Enter here and on Side 2, Part I, line 6 .....

Schedule D **Unrelated Debt-Financed Income**

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
NOT APPLICABLE			

4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage (column 4 ÷ column 5)	7 Gross income reportable (column 2 × column 6)	8 Allocable deductions (total of columns 3(a) and 3(b) × column 6)	9 Net income (or loss) includible (column 7 less column 8)
		%			
		%			
		%			

Total. Enter here and on Side 2, Part I, line 7 .....

Schedule E **Investment Income of a Section 23701g, 23701i, 23701n or 23701q Organization**

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income (column 2 less column 3)	5 Set-asides (attach schedule)	6 Balance of investment income (column 4 less column 5)
NOT APPLICABLE					

Enter total here and on Side 2, Part I, line 8 .....

Enter gross income from members (dues, fees, charges or similar amounts) .....

Schedule F **Income (Annuities, Interest, Rents and Royalties) From Controlled Organizations**

1 Name and address of controlled organizations	2 Gross income from controlled organizations	3 Deductions directly connected with column 2 income (attach schedule)	4 Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under Sec. 23701, or the amount in col. (a), whichever is greater	(c) Percentage (column (a) ÷ column (b))
					%
NOT APPLICABLE					%
					%

5 Nonexempt controlled organizations			6 Gross income reportable (column 2 × column 4(c) or column 5(c))	7 Allowable deductions (column 3 × column 4(c) or column 5(c))	8 Net income includible (column 6 less column 7)
(a) Excess taxable income	(b) Taxable income or amount in column (a), whichever is greater	(c) Percentage (col. (a) ÷ col. (b))			
		%			
		%			
		%			

Total. Enter here and on Side 2, Part I, line 9 .....

Schedule G **Exploited Exempt Activity Income, other than Advertising Income**

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business (col. 2 less col. 3)	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense (col. 6 less col. 5 but not more than col. 4)	8 Net income includible (col. 4 less col. 7 but not less than zero)
NOT APPLICABLE							

Total. Enter here and on Side 2, Part I, line 10 .....

POINT FOUNDATION 94-2147154 DECEMBER 31, 1991

Schedule H Advertising Income and Excess Advertising Costs

Part I Income from Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If col. 2 is greater than col. 3, complete cols. 5, 6 and 7. If col. 3 is greater than col. 2, enter the excess in Part III, Col. B(b). Do not complete cols. 5, 6 and 7	5 Circulation income	6 Readership costs	7 If col. 5 is greater than col. 6, enter the income shown in col. 4, in Part III, Col. A(b). If col. 6 is greater than col. 5, subtract col. 6 plus col. 3 from col. 5 plus col. 2. Enter amount in Part III, Col. A(b).
Totals						

Part II Income from Periodicals Reported on a Separate Basis

Part III Column A — Net Advertising Income

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7, and amounts listed in Part II, cols. 4 and 7
Enter total here and on Side 2, Part I, line 11	

Part III Column B — Excess Advertising Costs

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4
Enter total here and on Side 2, Part II, line 27	

Schedule I Compensation of Officers, Directors, and Trustees NOT APPLICABLE

1 Name of Officer	2 Social Security Number	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14					

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

1 Group and guideline class or description of property	2 Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment			NOT APPLICABLE			
Other (specify)						
3 Other depreciation						
4 Total						
5 Amount of depreciation claimed elsewhere on return						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a						

Schedule K Apportionment Formula

Limited to unrelated trade or business amounts	(a) Total within and without the state	(b) Total within the state	(c) Percent within the state ((b) ÷ (a))
1 Average yearly value of real and tangible personal property whether owned or rented (see Specific Instructions)			
2 Wages, salaries, and other compensation of employees	NOT APPLICABLE		
3 Gross sales and/or receipts, less returns and allowances			
4 Total percent (sum of the percentages above)			
5 Average apportionment percentage. Line 4 x 1/3. Enter here and on Side 1, line 2			

Schedule L Add-On taxes (Credits). See instructions.

Installment payment of tax attributable to:	(a) Tax	(b) Credit
1 Interest Computation Under the Look-Back Method for Completed Long-Term Contracts. Attach FTB 3834		
2 Credit recapture. Credit Name	NOT APPLICABLE	
Total. Enter the total of columns (a) and (b) on Side 1, lines 21 and 22 respectively.		

TAXABLE YEAR **1991**

Application for Automatic Extension of Time to File Corporation Franchise or Income Tax Return

CALIFORNIA FORM **3504**

For bank, corporation and S corporation returns, and exempt organization information statements or returns.

California corporation number	Federal employer identification number	Do Not Write In This Space
D-0546604	94-2147154	

Corporation/Organization name: POINT FOUNDATION

Address (number and street, including apartment number, P.O. Box or rural route): 27 GATE FIVE ROAD

City, town or post office, state and ZIP code: SAUSALITO, CALIFORNIA 94965

1 For income year beginning MONTH JANUARY DAY 1 YEAR 1991, and ending MONTH DECEMBER DAY 31 YEAR 1991.
I request an automatic seven month extension of time to file until DECEMBER 15, 19 92.
Note: An extension of time to file the return does not extend the time to pay the tax.

2 Check type of return to be filed:
- ☐ Corporation Franchise Tax or Income Tax Return (Form 100) (including REITs, REMICs and RICs)
- ☐ S Corporation Franchise or Income Tax Return (Form 100S)
- ☒ Exempt Organization Business Income Tax Return (except trusts) (Form 109)
- ☐ Exempt Organization Annual Information Statement or Return (except trusts) (Form 199)
  (Any trust that files Form 109 or 199 must use form FTB 3503, Application for Automatic Extension of Time to File Certain Exempt Organization Returns.)

3 Does this application also cover subsidiaries to be included in a combined report? If yes, see Instruction F..... ☐ Yes ☐ No

A All Filers

1	Total tentative tax for income year. Include alternative minimum tax. • If filing Form 100 or Form 100S, the tentative tax may not be less than the minimum franchise tax. • If filing Form 109 and/or Form 199 and if no tax is due, enter "NONE"	1	416
2	Estimated tax payments (include prior year overpayment applied as a credit or overpayment from the water's-edge election fee on line B3)	2	116
3	Tax balance due with this application (subtract line A2 from line A1). Attach separate check or money order to this form. Make check payable to FTB	3	300

B Water's-Edge Filers

1	**Total water's-edge election fee due if filing Form 100-FEE**	1	
2	**Estimated fee payments (include prior year overpayment applied as a credit or overpayment from tentative tax on line A3)**	2	
3	**Fee balance due with this application (subtract line B2 from line B1). Attach separate check or money order to this form for water's-edge election fee. Make check payable to FTB**	3	NONE 300

Signature — Under penalties of perjury, I declare I am authorized by the above-named corporation or exempt organization to make this application, and to the best of my knowledge and belief it is true, correct and complete.

Christine Goodson (Signature of officer or agent) | Accounting Manager (Title) | 5/14/92 (Date)

If a **payment** is sent with this application, mail to: **Franchise Tax Board, P.O. Box 942857, Sacramento, CA 94257-0551.**
If **no payment** is sent with this application, mail to: **Franchise Tax Board, P.O. Box 942857, Sacramento, CA 94257-0550.**

The Franchise Tax Board will complete this section if the extension is denied. You will not receive a notice if the extension is granted. Your application for extension of time to file a return has been DENIED because:

- ☐ Your application was filed after the original due date of the return.
- ☐ The total tentative tax (line A1), either is not shown or is not sufficient (this line may not be less than the minimum franchise tax, if applicable).
- ☐ The amount of payment(s) and/or credit(s) claimed does not match Franchise Tax Board records. Our records show $_____ in payment(s) and/or credit(s). This amount includes any payment submitted with this form. Payment to the Secretary of State upon qualification or incorporation may not be claimed as credit.
- ☐ You did not include payment of the balance due on line A3 with the application.
- ☐ You did not include payment of the balance due on line B3 with the application.
- ☐ Our records show this corporation is suspended or forfeited; therefore, it does not qualify for an extension.
- ☐ We have no record of this corporation having exempt status.
- ☐ The application was not complete and/or signed.
- ☐ No extension beyond seven months may be granted.
- ☐ Other (explain): _____

DENIED BY: (Initial and Date)

YEAR **1991**

California Exempt Organization Annual Information Statement or Return

FORM **199**

For calendar or fiscal year beginning MONTH JANUARY | DAY 1 | YEAR 1991, and ending MONTH DEC | DAY 31 | YEAR 1991.

Attach Preaddressed Label

California corporation number: D-0546604

Federal employer identification number: 94-2147154

Corporation/Organization name: POINT FOUNDATION

Address: 27 GATE FIVE ROAD

City: SAUSALITO, State: CALIFORNIA ZIP code: 94965

A Final return?
☐ Dissolved ☐ Withdrawn ☐ Merged/Reorganized (attach explanation)
If a box is checked, enter date

B Check forms filed this year: State: ☒ 109 ☐ 100 ☐ 100S
Federal: ☒ 990 ☐ 990EZ ☒ 990T ☐ 990PF ☐ 1041 ☐ 1120H ☐ 1120

C If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization or is controlled by a religious organization, check box. (See General Instruction F. No filing fee is required.) ● ☐

Part I All organizations complete Part I unless not required to file this form. See General Instruction C.

Receipts and Revenues	1	Gross sales and receipts from other sources. From Side 2, Part II, line 8.		1	
	2	Gross dues and assessments from members and affiliates		2	
	3	Gross contribution, gifts, grants, and similar amounts received. See instructions		3	
	4	Total gross receipts for filing requirement tests. Add lines 1 through 3. **This line must be completed.** See instructions. ●		4	
	5	Cost of goods sold	5		
	6	Cost or other basis and sales expenses of assets sold	6		
	7	Total costs. Add line 5 and line 6		7	
	8	Total gross income. Subtract line 7 from line 4		8	
Expenses	9	Expenses and disbursements. From Side 2 Part II, line 18		9	
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.		10	
Filing Fee	11	Filing Fee – $10. See General Instruction F.		11	10
	12	Penalty for failure to file on time. See General Instruction L.		12	
	13	Balance Due. Add line 11 and line 12.		13	

14 If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If "yes," complete and attach form FTB 3509 ☐ Yes ☒ No

15 Did the organization have any changes in its activities, governing instrument, articles of incorporation or bylaws that have not been reported to the Franchise Tax Board? ☐ Yes ☒ No

16 Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
If "yes," enter amount of gross receipts from nonmember sources $

17 Did the organization file Form 100 or Form 109 to report taxable income? ☒ Yes ☐ No
If "yes," enter amount of total income reported $

18 Is this a group return filed on behalf of affiliated organizations? See General Instruction M. ☐ Yes ☒ No

19 The books are in care of _____ Daytime telephone _____

located at _____

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer — Date: 11/13/92

▶ Title: exec. Director — Daytime telephone: 415-332-1716

Paid Preparer's Use Only

Preparer's signature ▶ | Date | Check if self-employed ☐ | Preparer's social security no.

Firm's name (or yours, if self-employed) and address ▶ | FEIN | Daytime telephone ( )

TAXABLE YEAR **1991**

Application for Automatic Extension of Time to File Corporation Franchise or Income Tax Return

CALIFORNIA FORM **3504**

For bank, corporation and S corporation returns, and exempt organization information statements or returns.

California corporation number	Federal employer identification number	Do Not Write In This Space
D-0546604	94-2147154	

Corporation/Organization name: POINT FOUNDATION

Address (number and street, including apartment number, P.O. Box or rural route): 27 GATE FIVE ROAD

City, town or post office, state and ZIP code: SAUSALITO, CALIFORNIA 94965

1 For income year beginning MONTH JANUARY DAY 1 YEAR 1991, and ending MONTH DECEMBER DAY 31 YEAR 1991.
I request an automatic seven month extension of time to file until DECEMBER 15, 19 92.
Note: An extension of time to file the return does not extend the time to pay the tax.

2 Check type of return to be filed:
- ☐ Corporation Franchise Tax or Income Tax Return (Form 100) (including REITs, REMICs and RICs)
- ☐ S Corporation Franchise or Income Tax Return (Form 100S)
- ☐ Exempt Organization Business Income Tax Return (except trusts) (Form 109)
- ☒ Exempt Organization Annual Information Statement or Return (except trusts) (Form 199)

(Any trust that files Form 109 or 199 must use form FTB 3503, Application for Automatic Extension of Time to File Certain Exempt Organization Returns.)

3 Does this application also cover subsidiaries to be included in a combined report? If yes, see Instruction F..... ☐ Yes ☐ No

A All Filers

1 Total tentative tax for income year. Include alternative minimum tax. • If filing Form 100 or Form 100S, the tentative tax may not be less than the minimum franchise tax. • If filing Form 109 and/or Form 199 and if no tax is due, enter "NONE"	1	NONE
2 Estimated tax payments (include prior year overpayment applied as a credit or overpayment from the water's-edge election fee on line B3)	2	
3 Tax balance due with this application (subtract line A2 from line A1). Attach separate check or money order to this form. Make check payable to FTB	3	NONE

B Water's-Edge Filers

1 Total water's-edge election fee due if filing Form 100-FEE	1	
2 Estimated fee payments (include prior year overpayment applied as a credit or overpayment from tentative tax on line A3)	2	
3 Fee balance due with this application (subtract line B2 from line B1). Attach separate check or money order to this form for water's-edge election fee. Make check payable to FTB	3	NONE

Signature — Under penalties of perjury, I declare I am authorized by the above-named corporation or exempt organization to make this application, and to the best of my knowledge and belief it is true, correct and complete.

Christina Goodson (Signature of officer or agent) | Accounting Manager (Title) | 5/14/92 (Date)

If a **payment** is sent with this application, mail to: **Franchise Tax Board, P.O. Box 942857, Sacramento, CA 94257-0551.**
If **no payment** is sent with this application, mail to: **Franchise Tax Board, P.O. Box 942857, Sacramento, CA 94257-0550.**

The Franchise Tax Board will complete this section if the extension is denied. You will not receive a notice if the extension is granted. Your application for extension of time to file a return has been DENIED because:
- ☐ Your application was filed after the original due date of the return.
- ☐ The total tentative tax (line A1), either is not shown or is not sufficient (this line may not be less than the minimum franchise tax, if applicable).
- ☐ The amount of payment(s) and/or credit(s) claimed does not match Franchise Tax Board records. Our records show $_____ in payment(s) and/or credit(s). This amount includes any payment submitted with this form. Payment to the Secretary of State upon qualification or incorporation may not be claimed as credit.
- ☐ You did not include payment of the balance due on line A3 with the application.
- ☐ You did not include payment of the balance due on line B3 with the application.
- ☐ Our records show this corporation is suspended or forfeited; therefore, it does not qualify for an extension.
- ☐ We have no record of this corporation having exempt status.
- ☐ The application was not complete and/or signed.
- ☐ No extension beyond seven months may be granted.
- ☐ Other (explain): _____

DENIED BY: (Initial and Date)

Detach Here

FORM CT – 2 (REV. 12-90)
MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone (916) 445-2021

PERIODIC REPORT

TO ATTORNEY GENERAL OF CALIFORNIA
Section 12586, California Government Code

Failure to file this report by the 15th day of the fifth month after the close of your accounting period may result in the loss of your tax exemption and the assessment of a minimum tax of $800 plus interest.

ACCOUNTING PERIOD — For the Year Beginning JANUARY 1, 1991 and Ending DECEMBER 31, 1991

If address changed check here . . . ▶ ☐ and show changes below ▼

State Charity registration number CT 10497

10497 YEAR ENDED DEC 31,1991 L
POINT
27 GATE 5 ROAD
SAUSALITO CA 94965

Corporate or Organization No.

	Yes	No
A. Is the organization exempt from federal income tax? If "no", attach explanation. See instructions.	X	
B. Is this entity a split-interest trust?		X

PART I FILING REQUIREMENTS: CHECK ONE BOX AND ATTACH THE REQUIRED IRS FORMS

☒ This entity is **not** a private foundation. **We have attached** a completed copy of IRS Form 990 or 990EZ, and Schedule A (Form 990) and related attachments (even though we may not be required to file these uniform forms with the IRS). Omit Part III below.

☐ This entity is a private foundation. **We have attached** a completed copy of IRS Form 990-PF and related attachments. Complete all Parts below.

PART IA ACTIVITIES

	Yes	No
Are the program activities of this entity limited solely to grantmaking?		X

Gross receipts $ _____ Total assets $ _____

PART II STATEMENTS REGARDING THIS ORGANIZATION DURING THE PERIOD OF THIS REPORT

		Yes	No
1 Was 50% or more of your total revenue from government agencies? (See line 1 instructions)	1		X
If "yes", attach a schedule showing the agency(s) name, address, purpose of the grant or payments and the amounts. List only the four different government agencies that provide the largest amounts.			
2 Were you audited by any government agency which resulted in audit exceptions in excess of $50,000 being taken?	2		X
If "yes", attach a copy of the audit report(s), and enter here the total amount involved . . . 2a $ _____			
3 Did an independent public accountant issue a report on your financial statements?	3		X
If "yes", enter here: Accountant's Name _____ Telephone ( ) _____			
4 Is any of your property held in the name of or commingled with the property of any other organization or person, **other than** Pooled Investment Funds?	4		X
If "yes", attach justification, including value of assets commingled.			
5 Were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	5		X
If "yes", attach a detailed explanation and enter here the total amount involved . . . 5a $ _____			
6 Did you donate anything to an **organization** that is **not** tax-exempt under Section 501 (c) (3) or 501 (c) (4) of the IRC?	6		X
If "yes", attach explanation and enter here the fair market value of the donation . . . 6a $ _____			
7 Did this organization regularly solicit salvage, sell salvage in a thrift store, or was it a party to a contract involving the solicitation or sale of salvage? If "yes", include amounts on Form 990, line 10.	7		X
8 Were you or any of your officers, directors or trustees a party to any court action in which there was an alleged breach of trust? If "yes", attach explanation.	8		X
9 Were any organization funds used to pay any penalty, fine or judgment?	9		
If "yes", attach an explanation and enter here the total amount involved . . . 9a $ _____			

Under penalties of perjury, I declare that I have examined this report, including accompanying documents, schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer (See instructions)	Printed Name	Title	Date
[signature]	JON McINTIRE	EXECUTIVE DIRECTOR	11/13/92

		Yes	No
10	Did you receive $10,000 or more in direct public support (Form 990, line 1 (a) or included in Form 990-PF, Part I, line 1)? 10	X	
	If "yes", enter the following amounts:		
	(a) Direct support from the general public, contributions from individuals 10a 15955		
	(b) Foundation and trust grants, gifts, contributions 10b		
	(c) Corporate and other business grants, gifts, contributions 10c		
	(d) Bequests from wills and estates 10d		
	(e) Total direct public support (add lines a through d. Should equal Form 990, line 1(a)) 10e 15955		
11	Did you contract with or use the services of a commercial fund raiser? If "yes", complete Part IV (Form CT-2). 11		X
12	Did your invested assets total $50,000 or more? If "yes", complete Part V (Form CT-2) (See line 12 instructions) 12		X
13	Did you receive any income from any bingo game? 13		X
	If "yes", enter here the gross revenue obtained from the bingo game(s) whether or not all such monies were received by your organization. . . . . 13a $		
14	Employee compensation of the five highest paid employees:		
	(a) Did any individual employee receive salary plus employer contribution to employee benefit plans, expense account or other allowance in excess of $100,000? 14a		X
	(b) Other than salary, was compensation, bonuses or other benefits not listed in (a) above of $10,000, or more, paid any employee? 14b		X
	(c) Did any employee receive the benefit of a residence for personal use which was owned or leased by the organization? 14c		X
	(d) Did the organization lease, rent or purchase any equipment, property, or facility to or from an employee or any business entity in which the employee had any financial interest? 14d		X
	If "yes", enter here the total amount involved . . . . 14d $		
	(e) Did the organization make any loans in excess of $5,000 to any employee? 14e		X
	If any of questions 14(a), (b), (c), (d), or (e) are answered "yes", attach specific details to fully explain any "yes" response and fully complete Part I, Schedule A (Form 990).		
15	Did you make any payments to independent consultants or contractors **other than** for (a) fundraising, (b) accounting, (c) legal fees, (d) investment fees? 15	X	
	If "yes", attach a fully completed Part II of Schedule A (Form 990) for the five highest paid and enter here the total of all such payments . . . . 15a $ 45,740		

16 If you incurred or paid any of the following taxes and/or related penalties, enter the amounts in the blanks provided.

		Tax	Penalty
a Payroll	16a	27948	
b Sales (on items you sold)	16b	778	
c Personal Property	16c	588	
d Real Estate	16d		
e Unrelated Business Income	16e	469	

		Yes	No
17	Were you named as a beneficiary to receive a portion of commercial transactions (commercial co-ventures, joint venture marketing, or cause-related marketing)?		
	If "yes", enter here the gross amount received . . . . 17a $ 29783		

(18–30 not currently in use)

Detach Here

Detach Here

PART III ADDITIONAL INFORMATION FROM PRIVATE FOUNDATIONS ONLY NOT APPLICABLE

	Yes	No
31 Did you file a Form 4720 with the Internal Revenue Service? 31		X
If "yes", attach a copy of Form 4720 and enter here the amount of total taxes paid with that return 31a		

(32–39 not currently in use)

PART IV COMMERCIAL FUND-RAISERS (CFR) (SEE QUESTION 11) NOT APPLICABLE

	EVENT # 1	EVENT # 2	EVENT # 3	TOTAL
40 Brief Description of Campaign, Drive or Event				
41 Date or Period Covered				
42 Name of CFR				
43 Address of CFR				
44 Total Public Donations *			44	
45 All Payments to CFR			45	—
46 All Other Fund-Raising Expenses			46	—
47 Net Proceeds (Line 44 Less 45 and 46)			47	

(48–59 not currently in use) * On line 44, do **not** deduct any costs from gross donations.

NOTE: If more than three events, attach a schedule using the same format and include amounts in Part IV totals.

PART V SUMMARY OF INVESTMENTS TOTALING $50,000 OR MORE (SEE QUESTION 12) NOT APPLICABLE

60 Securities, beginning of year at cost (990, line 54(A) or 990-PF, Part II, line 10(A)) 60	
61 Securities acquired, at cost or original basis 61	
62 Securities sold, at cost or original basis (may include sales expenses) 62	—
63 Securities, end of year at cost (990, line 54(B) or 990-PF, Part II, line 10(B)) 63	
64 Securities, end of year at market value 64	
65 Sum of all gains on sales during the year 65	
66 Sum of all losses on sales during the year 66	—
67 Dividends and interest from securities (990, line 5 or 990-PF, Part I, line 4(A)) 67	
68 Total return realized (line 65 less line 66, plus line 67) 68	
69 Less investment counsel fees 69	—
70 Net return realized from investments in securities (line 68 less line 69) 70	

Has this organization engaged in, purchased, sold or held during the year:	Yes	No
71 Investments (any type) which produce no current income? 71		
72 Investments (any type) worth one half or less of original basis? 72		
73 Securities on margin? 73		
74 Warrants, puts, calls, options, commodity futures, or short sales? 74		
75 Stocks rated "Speculative Grade" by Moody's, or ranked "B–" or lower by Standard & Poor's? 75		
76 Securities not publicly traded? 76		
77 Municipal bonds or similar tax-exempt securities which yield less than taxable securities? 77		
78 Stock in which an officer, director or trustee owns 10% or more of the outstanding shares? 78		

If "yes" on any line from 71 through 78, attach a full explanation.

Point Foundation **December 31, 1991**
Identification #94-2147154
Statement 1: Payments to Independent Contractors

Name	Address	Amount	Purpose of payment
James T. Baldwin	2665 Leslie Road Santa Rosa, CA 95404	$1,580	Editorial Services
Jeanne Carstensen	780 Dolores Street San Francisco, CA 94110	$1,088	Editorial Services
Mike Gunderloy	6 Arizona Avenue Rensselaer, NY 12144-4502	$610	Editorial Services
Paul S. Davis	46 Heather Way Larkspur, CA 94939	$844	Computer Consulting
Brad Hamann	330 Westminster Road Brooklyn. NY 11218	$1,400	Illustrating
Kevin Kelly	149 Amapola Avenue Pacifica, CA 94044	$12,050	Editorial Services
Howard Rheingold	306 Poplar Mill Valley, CA 94941	$25,488	Editorial Services
Gail Stefani	54 Ryan Avenue Mill Valley, CA 94941	$930	Office Cleaning
Matt Wuerker	2754 N.E. Alameda Portland, OR 97212	$750	Illustrating
Total		**$44,740**	

Form **2758**
(Rev. June 1991)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

► File a separate application for each return.

OMB No. 1545-0148
Expires: 10-31-92

Please type or print. File the **original and one copy** by the due date for filing your return. (See instructions on back.)

Name: POINT FOUNDATION

Number and street (or P.O. box no. if mail is not delivered to street address): 27 GATE FIVE ROAD

Apt. or suite no.:

City, town, or post office, state, and ZIP code (for foreign address, see instructions): SAUSALITO, CALIFORNIA 94965

Employer identification number: 94-2147154

Note: *Taxpayers who file a corporation income tax return, including Forms 990-C, 990-T, and 1120S, must use* **Form 7004** *to request an extension of time to file.*
Partnerships, REMICs, and trusts (except those that file Form 990-T) must use **Form 8736** *to request an extension of time to file.*

1 An extension of time until NOVEMBER 15, 1992 is requested in which to file (check only one):

☐ Form 706GS (D)	☐ Form 990-PF	☐ Form 1041-A	☐ Form 3520-A	☐ Form 8612
☐ Form 706GS (T)	☐ Form 990-T (401(a) or 408(a) trust)	☐ Form 1042	☐ Form 4720	☐ Form 8613
☐ Form 990 or 990EZ	☐ Form 990-T (trust other than above)	☐ Form 1042S	☐ Form 5227	☐ Form 8725
☐ Form 990-BL	☐ Form 1041 (estate) (see instructions)	☐ Form 1120-ND (4951 taxes)	☐ Form 6069	☐ Form 8804

If organization does not have an office or place of business in the United States, check this box . . . . . ► ☐

2a For calendar year 19 ..... , or other tax year beginning ..... and ending .....

b If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? ☐ Yes ☐ No

4 State in detail why you need the extension. NOT ALL INFORMATION IS AVAILABLE TO COMPLETE RETURN ACCURATELY BY MAY 15

5a If this form is for Form 706GS(D), 706GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, or 8804, enter the tentative tax, less any nonrefundable credits. (See instructions.) $ NONE

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit . . . . . $

c Balance due (subtract line 5b from line 5a). Include your payment with this form, or deposit with FTD Coupon if required. (See instructions.) . . . . . $ NONE

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ► Christa G. Goodson Date ► 5/14/92

File original and one copy. IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by IRS

☐ We **HAVE** approved your application. (Please attach this form to your return.)

☐ We **HAVE NOT** approved your application. (Please attach this form to your return.) However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of your return, whichever is later. This 10-day grace period is considered a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

☐ We **HAVE NOT** approved your application. After considering your reasons stated above, we cannot grant your request for an extension of time to file. (We are not granting the 10-day grace period.)

☐ We cannot consider your application because it was filed after the due date of your return.

☐ Other .....

Director

Date By:

If the copy of this form is to be returned to an address other than that shown above, please enter the address where the copy should be sent.

Please Type or Print

Name

Number and street (or P.O. box no. if mail is not delivered to street address) Apt. or suite no.

City, town, or post office, state, and ZIP code (for foreign address, see instructions)